

Business and Noninstructional Operations

FEDERAL GRANT FUNDS

BP 3230

The Governing Board recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 2 CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received
2. Accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.328 and 200.329
3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest
4. Effective control over and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes
5. Comparison of actual expenditures with budgeted amounts for each federal award

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6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305
7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

The district shall submit financial and performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost-effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted no later than 120 calendar days after the ending date of the grant. (2 CFR 200.301, 200.328, 200.329)

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Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Ed. Code 42122-42129	<u>Budget requirements</u>
Ed. Code 64001	<u>School plan for student achievement, consolidated application programs</u>
Federal	Description
2 CFR 180.220	<u>Amount of contract subject to suspension and debarment rules</u>
2 CFR 200.0-200.521	<u>Federal uniform grant guidance</u>
2 CFR 200.1-200.99	<u>Definitions</u>
2 CFR 200.100-200.113	<u>General provisions</u>
2 CFR 200.317-200.326	<u>Procurement standards</u>
2 CFR 200.327-200.329	<u>Monitoring and reporting</u>
2 CFR 200.333-200.337	<u>Record retention</u>
2 CFR 200.400-200.475	<u>Cost principles</u>
2 CFR 200.500-200.521	<u>Audit requirements</u>
34 CFR 76.730-76.731	<u>Records related to federal grant programs</u>
48 CFR 2.101	<u>Federal acquisition regulation; definitions</u>
Management Resources	Description
California Department of Education Publication	<u>01-05 Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015</u>
Education Audit Appeals Panel Publication	<u>Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</u>

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Management Resources	Description
U.S. Department of Education Publication	<u>21st Century Community Learning Centers, Nonregulatory Guidance, February 2003</u>
Website	<u>AASA The School Superintendents Association</u>
Cross References	

Policy	Description
0500	<u>Accountability</u>
1340	<u>Access To District Records</u>
1340	<u>Access To District Records</u>
3100	<u>Budget</u>
3100	<u>Budget</u>
3231	<u>Impact Aid</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3300	<u>Expenditures And Purchases</u>
3311	<u>Bids</u>
3311	<u>Bids</u>
3311.4	<u>Procurement Of Technological Equipment</u>
3312	<u>Contracts</u>
3314	<u>Payment For Goods And Services</u>
3314	<u>Payment For Goods And Services</u>
3350	<u>Travel Expenses</u>
3400	<u>Management Of District Assets/Accounts</u>
3400	<u>Management Of District Assets/Accounts</u>
3440	<u>Inventories</u>

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Policy	Description
3460	<u>Financial Reports And Accountability</u>
3460	<u>Financial Reports And Accountability</u>
3512	<u>Equipment</u>
3512-E(1)	<u>Equipment</u>
3551	<u>Food Service Operations/ Cafeteria Fund</u>
3551	<u>Food Service Operations/ Cafeteria Fund</u>
3580	<u>District Records</u>
3580	<u>District Records</u>
4131	<u>Staff Development</u>
4231	<u>Staff Development</u>
4331	<u>Staff Development</u>
6173.4	<u>Title VI Indian Education Program</u>
6178	<u>Career Technical Education</u>
6178	<u>Career Technical Education</u>
6190	<u>Evaluation Of The Instructional Program</u>
9270	<u>Conflict Of Interest</u>
9270-E(1)	<u>Conflict Of Interest</u>

Policy

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PASADENA UNIFIED SCHOOL DISTRICT

Pasadena, California